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SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

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<u>OPERATING FUNDS</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	6,815,304	6,519,152	104.5%	6,357,741	7.2%	6,357,741
State Governmental Sources	1,925,109	2,802,669	68.6%	2,848,567	-32.4%	2,848,567
Federal Governmental Sources	848	500	169.6%	656	29.2%	656
Student Tuition and Fees	5,172,125	5,276,952	98.0%	5,152,976	.3%	5,152,976
Sales and Service	995,115	919,748	108.1%	940,376	5.8%	940,376
Facilities Revenue	45,861	36,625	125.2%	49,066	-6.5%	49,066
Investment Revenue	624,272	450,000	138.7%	535,192	16.6%	535,192
Other Revenues	-48,398	6,000	806.6%	56,769	185.2%	56,769
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TOTALS	15,530,239	16,011,646	96.9%	15,941,347	-2.5%	15,941,347
Expenditures						
Salaries	10,078,009	10,464,682	96.3%	9,561,347	5.4%	9,561,347
Employee Benefits	2,259,888	2,220,264	101.7%	1,931,461	17.0%	1,931,461
Contractual Services	1,281,386	1,408,137	91.0%	1,276,616	.3%	1,276,616
General Materials and Supplies	627,467	880,708	71.2%	716,799	-12.4%	716,799
Conference & Meeting	326,064	400,713	81.3%	342,763	-4.8%	342,763
Fixed Charges	163,885	168,510	97.2%	163,872	%	163,872
Utilities	386,769	379,000	102.0%	421,237	-8.1%	421,237
Capital Outlay						
Other Expenditures	803,740	815,300	98.5%	852,523	-5.7%	852,523
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TOTALS	15,927,213	16,737,314	95.1%	15,266,622	4.3%	15,266,622
Transfers						
Transfers to Other Funds		253,676		378,845		378,845
INDIRECT COST RECOVERY	-12,782	-22,411	57.0	-67,928	-81.1	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	-384,191	-956,933	-5.5	363,808		363,808
FUND BALANCE	11,668,567	11,095,825				12,052,758

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<u>EDUCATION FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	6,080,398	5,782,905	105.1%	5,674,112	7.1%	5,674,112
State Governmental Sources	1,732,778	2,527,282	68.5%	2,569,454	-32.5%	2,569,454
Federal Governmental Sources	848	500	169.6%	656	29.2%	656
Student Tuition and Fees	4,684,274	4,785,031	97.8%	4,684,401	0.0%	4,684,401
Sales and Service	995,115	919,748	108.1%	940,376	5.8%	940,376
Facilities Revenue	5,000				0.0%	
Investment Revenue	624,272	425,000	146.8%	522,582	19.4%	522,582
Other Revenues	-58,640	5,000	172.8%	53,018	210.6%	53,018
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TOTALS	14,064,046	14,445,466	97.3%	14,444,603	-2.6%	14,444,603
Expenditures						
Salaries	9,295,973	9,687,495	95.9%	8,859,145	4.9%	8,859,145
Employee Benefits	1,966,264	1,917,974	102.5%	1,666,347	18.0%	1,666,347
Contractual Services	1,148,101	1,330,637	86.2%	1,181,548	-2.8%	1,181,548
General Materials and Supplies	531,050	767,208	69.2%	603,587	-12.0%	603,587
Conference & Meeting	325,877	400,213	81.4%	342,144	-4.7%	342,144
Fixed Charges	163,885	168,510	97.2%	162,942	.5%	162,942
Utilities	3,016	4,000	75.4%	3,102	-2.7%	3,102
Capital Outlay						
Other Expenditures	803,721	815,300	98.5%	852,523	-5.7%	852,523
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TOTALS	14,237,891	15,091,337	94.3%	13,671,342	4.1%	13,671,342
Transfers						
Transfers to Other Funds		253,676		377,530		377,530
INDIRECT COST RECOVERY	-12,782	-22,411	57.0	-67,928	-81.1	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	-161,062	-877,136	-5.5	463,659		463,659
FUND BALANCE	11,581,399	10,865,325				11,742,461

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<u>OPERATION AND MAINTENANCE FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	734,906	736,247	99.8%	683,628	7.5%	683,628
State Governmental Sources	192,331	275,387	69.8%	279,112	-31.0%	279,112
Student Tuition and Fees	487,851	491,921	99.1%	468,574	4.1%	468,574
Facilities Revenue	40,861	36,625	111.5%	49,066	-16.7%	49,066
Investment Revenue		25,000	0.0%	12,609		12,609
Other Revenues	10,241	1,000	024.1%	3,751	173.0%	3,751
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TOTALS	1,466,193	1,566,180	93.6%	1,496,744	-2.0%	1,496,744
Expenditures						
Salaries	782,035	777,187	100.6%	702,202	11.3%	702,202
Employee Benefits	293,624	302,290	97.1%	265,114	10.7%	265,114
Contractual Services	133,285	77,500	171.9%	95,067	40.2%	95,067
General Materials and Supplies	96,417	113,500	84.9%	113,212	-14.8%	113,212
Conference & Meeting	186	500	37.3%	618	-69.7%	618
Fixed Charges				930		930
Utilities	383,753	375,000	102.3%	418,135	-8.2%	418,135
Capital Outlay						
Other Expenditures	19				0.0%	
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TOTALS	1,689,322	1,645,977	102.6%	1,595,279	5.9%	1,595,279
Transfers						
Transfers to Other Funds				1,315		1,315
CHANGE IN NET ASSETS	-223,129	-79,797		-99,850		-99,850
FUND BALANCE	87,167	230,500				310,297

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<u>OPERATION & MAINTENANCE- RESTRICTED</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources				397,950		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue	193,850			353,034	-45.0%	353,034
Other Revenues	181,512			1,984,421	-90.8%	1,984,421
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TOTALS	375,363	675,000	55.6%	2,735,406	-86.2%	2,735,406
Expenditures						
Contractual Services	198,819	10,000	988.1%	113,620	74.9%	113,620
General Materials and Supplies	289,277	359,750	80.4%	339,936	-14.9%	339,936
Conference & Meeting	141				0.0%	
Capital Outlay	2,522,296	5,534,700	45.5%	4,767,606	-47.1%	4,767,606
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TOTALS	3,010,534	5,904,450	50.9%	5,221,162	-42.3%	5,221,162
Transfers						
Transfers to Other Funds		2,215,292		4,823		4,823
Transfers From Other Funds		-2,215,292		-4,823		-4,823
CHANGE IN NET ASSETS	-2,635,171	-5,229,450		-2,485,756		-2,485,756
FUND BALANCE	2,057,716	-536,562				4,692,887

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<u>BOND AND INTEREST FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	2,003,698	1,998,863	100.2%	2,002,526	%	2,002,526
Investment Revenue		20,000	0.0%	21,349		21,349
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TOTALS	2,003,698	2,018,863	99.2%	2,023,875	-1.0%	2,023,875
Expenditures						
Contractual Services	825	2,200	37.5%	1,140	-27.6%	1,140
General Materials and Supplies	300				0.0%	
Fixed Charges	1,998,564	1,998,564	100.0%	1,926,851	3.7%	1,926,851
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TOTALS	1,999,689	2,000,764	99.9%	1,927,991	3.7%	1,927,991
CHANGE IN NET ASSETS	4,009	18,099	99.9%	95,883	3.7%	95,883
FUND BALANCE	1,013,434	1,027,524				1,009,425

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<u>AUXILIARY ENTERPRISES FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Student Tuition and Fees	524,282	518,445	101.1%	350,486	49.5%	350,486
Sales and Service	412,238	396,118	104.0%	355,857	15.8%	355,857
Facilities Revenue	59,400			14,667	304.9%	14,667
Investment Revenue	150			13,298	-98.8%	13,298
Other Revenues	2,714,236	3,040,700	89.2%	2,611,213	3.9%	2,611,213
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TOTALS	3,710,308	3,955,263	93.8%	3,345,523	10.9%	3,345,523
Expenditures						
Salaries	292,886	355,898	82.2%	287,300	1.9%	287,300
Employee Benefits	56,914	53,166	107.0%	44,948	26.6%	44,948
Contractual Services	3,055,606	3,316,382	92.1%	2,810,514	8.7%	2,810,514
General Materials and Supplies	316,127	247,007	127.9%	265,499	19.0%	265,499
Conference & Meeting	186,301	249,736	74.6%	190,680	-2.3%	190,680
Fixed Charges	86,303	20,500	420.9%	18,372	369.7%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures	181			117	55.2%	117
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TOTALS	3,994,856	4,248,689	94.0%	3,617,431	10.4%	3,617,431
Transfers						
Transfers to Other Funds	1,475			750	96.6	750
Transfers From Other Funds		-253,676		-375,000		-375,000
CHANGE IN NET ASSETS	-286,022	-39,750	-.5	102,341		102,341
FUND BALANCE	207,265	453,538				493,288

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<u>RESTRICTED PURPOSES FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
State Governmental Sources	1,405,721	1,257,685	111.7%	5,307,423	-73.5%	5,307,423
Federal Governmental Sources	3,585,845	3,464,680	103.5%	3,818,650	-6.1%	3,818,650
Other Revenues	87,262	5,115,160	1.7%	137,439	-36.5%	137,439
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TOTALS	5,078,829	9,837,525	51.6%	9,263,513	-45.1%	9,263,513
Expenditures						
Salaries	922,195	840,987	109.6%	1,043,553	-11.6%	1,043,553
Employee Benefits	195,482	5,142,798	3.8%	3,108,402	-93.7%	3,108,402
Contractual Services	211,453	76,055	278.0%	579,896	-63.5%	579,896
General Materials and Supplies	137,796	156,526	88.0%	495,604	-72.2%	495,604
Conference & Meeting	78,129	59,679	130.9%	69,052	13.1%	69,052
Fixed Charges	8,798				0.0%	
Utilities	228			6,162	-96.3%	6,162
Capital Outlay	137,259	164,733	83.3%	225,920	-39.2%	225,920
Other Expenditures	3,913,738	3,281,816	119.2%	3,657,751	7.0%	3,657,751
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TOTALS	5,605,081	9,722,594	57.6%	9,186,344	-38.9%	9,186,344
Transfers						
Transfers to Other Funds	50,135	47,891	104.6	45,759	9.5	45,759
Transfers From Other Funds	-50,135	-47,891	104.6	-48,289	3.8	-48,289
INDIRECT COST EXPENSE	550	22,411	2.4	7,411	-92.5	7,411
INDIRECT COST EXPENSE	12,232			60,517		60,517
CHANGE IN NET ASSETS	-539,034	92,520	57.0	11,770		11,770
FUND BALANCE	-523,756	107,797				15,277

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<u>WORKING CASH FUND</u>	2024-2025 <u>YTD</u>	2024-2025 <u>Budget</u>	YTD / <u>Budget %</u>	2023-2024 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2023-2024 <u>Total</u>
Revenues						
Investment Revenue				65,488		65,488
TOTALS	-----	-----	-----	65,488	-----	65,488
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds				-1,315		-1,315
CHANGE IN NET ASSETS				66,803		66,803
FUND BALANCE	2,452,197	2,452,197				2,452,197

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<u>TRUST AND AGENCY FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Sales and Service	2,336			2,655	-12.0%	2,655
Investment Revenue				1,724		1,724
Other Revenues	70,921	41,050	172.7%	59,745	18.7%	59,745
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TOTALS	73,257	41,050	178.4%	64,125	14.2%	64,125
Expenditures						
Contractual Services	4,000	3,000	133.3%	3,000	33.3%	3,000
General Materials and Supplies	10,026	21,700	46.2%	8,352	20.0%	8,352
Conference & Meeting	38,100	9,550	398.9%	28,591	33.2%	28,591
Fixed Charges		400	0.0%	1,014		1,014
Other Expenditures	1,205	1,200	100.5%	223	440.7%	223
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TOTALS	53,332	35,850	148.7%	41,180	29.5%	41,180
Transfers						
Transfers From Other Funds	-1,475			-750		-750
CHANGE IN NET ASSETS	21,399	5,200		23,694		23,694
FUND BALANCE	151,288	135,088				129,888

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<u>AUDIT FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	63,013	62,250	101.2%	58,433	7.8%	58,433
Investment Revenue				-115		-115
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TOTALS	63,013	62,250	101.2%	58,317	8.0%	58,317
Expenditures						
Contractual Services	53,500	59,500	89.9%	68,500	-21.9%	68,500
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TOTALS	53,500	59,500	89.9%	68,500	-21.9%	68,500
CHANGE IN NET ASSETS	9,513	2,750	89.9%	-10,182	-21.9%	-10,182
FUND BALANCE	16,760	9,997				7,247

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<u>LIABILITY, PROTECTION & SETTLEMENT</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	1,288,299	1,263,238	101.9%	879,272	46.5%	879,272
Investment Revenue	51,459			71,903	-28.4%	71,903
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TOTALS	1,339,759	1,263,238	106.0%	951,175	40.8%	951,175
Expenditures						
Salaries	438,267	472,686	92.7%	459,990	-4.7%	459,990
Employee Benefits	109,270	338,865	32.2%	317,446	-65.5%	317,446
Contractual Services	253,110	291,500	86.8%	310,011	-18.3%	310,011
General Materials and Supplies	10,896	23,050	47.2%	18,947	-42.4%	18,947
Conference & Meeting	7,875	13,750	57.2%	11,377	-30.7%	11,377
Fixed Charges	183,353	186,188	98.4%	180,681	1.4%	180,681
Utilities	2,027	4,000	50.6%	2,296	-11.7%	2,296
Other Expenditures				149		149
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TOTALS	1,004,801	1,330,039	75.5%	1,300,901	-22.7%	1,300,901
CHANGE IN NET ASSETS	334,957	-66,801	75.5%	-349,725	-22.7%	-349,725
FUND BALANCE	1,175,928	774,169				840,970